



This document is scheduled to be published in the Federal Register on 04/01/2016 and available online at <http://federalregister.gov/a/2016-07426>, and on FDsys.gov

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

March 28, 2016

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimates, or any other aspect of the information collections, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8117, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained by e-mailing PRA@treasury.gov, calling (202) 622-1295, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Alcohol and Tobacco Tax and Trade Bureau (TTB)

OMB Number: 1513-0011.

Type of Review: Revision of a currently approved collection.

Title: Formula and/or Process For Article Made With Specially Denatured Spirits.

Abstract: Form TTB F 5150.19 is completed by persons who use specially denatured spirits in the manufacture of certain articles. TTB uses the information provided on the form to ensure that the manufacturing formulas and processes for an article conform to the requirements of 26 U.S.C. 5273 regarding the sale, use, and recovery of denatured distilled spirits.

Estimated Total Annual Burden Hours: 827.

OMB Number: 1513-0012.

Type of Review: Revision of a currently approved collection.

Title: User's Report of Denatured Spirits.

Abstract: The information collected on TTB F 5150.18 summarizes the activities of a permit holder regarding the use of denatured spirits. In order to protect the revenue and ensure that permit holders lawfully operate, TTB examines and verifies the information collected on this report to identify unusual activities, errors, and omissions regarding the use of denatured spirits.

Estimated Total Annual Burden Hours: 1,073.

OMB Number: 1513-0024.

Type of Review: Revision of a currently approved collection.

Title: Report - Export Warehouse Proprietor.

Abstract: As authorized by 26 U.S.C. 5722, export warehouse proprietors use TTB F 5220.4 to account for receipt, storage, and disposition of processed tobacco and taxable tobacco products,

cigarette papers, and cigarette tubes. TTB uses this information to protect the revenue by detecting and preventing diversion of products intended for export and to ensure compliance with Federal laws and regulations relating to the removal of tobacco products, cigarette papers, and cigarette tubes for export, which is tax-exempt.

Estimated Total Annual Burden Hours: 984.

OMB Number: 1513-0029.

Type of Review: Revision of a currently approved collection.

Title: Certificate of Tax Determination - Wine.

Abstract: The information collected on TTB F 5120.20 supports an exporter's claim for drawback of the Federal excise tax on wine by requiring the exporter to obtain the producer's or bottler's certification that the tax has been paid or determined on a specified amount and type of wine that contains a specified amount of alcohol by volume.

Estimated Total Annual Burden Hours: 500.

OMB Number: 1513-0038.

Type of Review: Extension of a currently approved collection.

Title: Application for Transfer of Spirits and/or Denatured Spirits in Bond.

Abstract: TTB F 5100.16 is completed by distilled spirits plant proprietors who wish to receive spirits in bond from other distilled spirits plants. The proprietor of the receiving distilled spirits plant becomes liable for the Federal excise tax on the spirits received in bond from another plant. In order to protect the revenue, TTB uses the information collected on this form to determine if

the applicant has sufficient bond coverage for the additional tax liability assumed when spirits are transferred in bond.

Estimated Total Annual Burden Hours: 228.

OMB Number: 1513-0039.

Type of Review: Revision of a currently approved collection.

Title: Distilled Spirits Plants Warehousing Records (TTB REC 5110/02), and Monthly Report of Storage Operations.

Abstract: The Internal Revenue Code at 26 U.S.C. 5005(c) provides that the proprietor of a distilled spirits plant is liable for the Federal excise taxes on all spirits stored on the plant's premises, and the records and reports required under this information collection are used by TTB to protect that revenue. TTB uses the collected information to account for a proprietor's tax liability, to verify the quantity and kind of distilled spirits and wine in storage, and to determine the adequacy of a proprietor's bond coverage. TTB also uses this information to monitor industry activities and compliance.

Estimated Total Annual Burden Hours: 52,752.

OMB Number: 1513-0045.

Type of Review: Revision of a currently approved collection.

Title: Distilled Spirits Plants - Excise Taxes (TTB REC 5110/06).

Abstract: This collection of information is necessary to account for and verify taxable removals of distilled spirits. Under the TTB regulations, industry members must keep records of spirits removed and the applicable tax rates, and must keep records to account for and verify nontaxable

removals. TTB uses the data collected to audit tax returns and payments, verify claims for refunds or remission of tax, and account for cover over of taxes to Puerto Rico and the U.S. Virgin Islands.

Estimated Total Annual Burden Hours: 57,148.

OMB Number: 1513-0046.

Type of Review: Revision of a currently approved collection.

Title: Formula for Distilled Spirits Under the Federal Alcohol Administration Act.

Abstract: Form TTB F 5110.38 is used to determine the classification of distilled spirits for labeling and for consumer protection. The form describes the person filing, type of product to be made, and restrictions to the labeling and manufacture. The form is used by TTB to ensure that a product is made and labeled properly and to audit distilled spirits operations.

Estimated Total Annual Burden Hours: 30.

OMB Number: 1513-0049.

Type of Review: Revision of a currently approved collection.

Title: Distilled Spirits Plant Denaturation Records (TTB REC 5110/04), and Monthly Report of Processing (Denaturing) Operations.

Abstract: The information collected is necessary to account for and to verify the denaturation of distilled spirits. A tax is imposed on distilled spirits other than those used for certain authorized nonbeverage purposes. Denatured spirits are normally not taxed and, as a result, a full accounting of those spirits is necessary to ensure that they have not been unlawfully diverted for

beverage use. TTB uses the information collected under this information collection to protect the revenue.

Estimated Total Annual Burden Hours: 4,380.

OMB Number: 1513-0056.

Type of Review: Extension of a currently approved collection.

Title: Distilled Spirits Plants - Transaction and Supporting Records (TTB REC 5110/05).

Abstract: A tax is imposed on distilled spirits other than those used for certain authorized nonbeverage purposes. The Internal Revenue Code at 26 U.S.C. 5207 provides that the proprietor of a distilled spirits plant (DSP) must maintain records of production activities, storage activities, denaturing activities, and processing activities, and must render reports covering those activities. This collection of information are those transaction records which a DSP proprietor must maintain as source documents for each of the activities listed above. The information contained in these records are used by distilled spirits plant proprietors to account for spirits and by TTB to verify those accounts and consequent tax liabilities. These records also account for spirits eligible for credit or drawback of Federal excise tax.

Estimated Total Annual Burden Hours: 47,916.

OMB Number: 1513-0060.

Type of Review: Revision of a currently approved collection.

Title: Letterhead Applications and Notices Relating to Tax-Free Alcohol (TTB REC 5150/04).

Abstract: Tax-free alcohol is used for nonbeverage purposes in scientific research, for medicinal uses, and for other purposes by educational organizations, hospitals, clinics, laboratories, and

similar institutions, and by State, local, and tribal governments. Use of tax-free alcohol is regulated to prevent illegal diversion to beverage use and for public safety. The applications, notices, and source records required by this information collection protect the revenue, help prevent and detect diversion, and ensure lawful use of tax-free alcohol.

Estimated Total Annual Burden Hours: 200.

OMB Number: 1513-0066.

Type of Review: Extension of a currently approved collection.

Title: Retail Liquor Dealers Records of Receipts of Alcoholic Beverages and Commercial Invoices (TTB REC 5170/03).

Abstract: The Internal Revenue Code at 26 U.S.C. 5122 requires retail liquor dealers to keep records of all alcohol beverages received and to keep records of the disposition of alcohol beverages as may be prescribed by regulation. The TTB regulations at 27 CFR 31.181 require retail dealers to keep receipt invoices (or a separate record book) of all alcohol beverages received and to keep records of any sales of alcohol beverages of over 20 wine gallons to the same person at the same time. Under 27 CFR 31.191, these records must be maintained for at least three years. The information contained in these retail dealer records fulfills the statutory requirement.

Estimated Total Annual Burden Hours: 1.

OMB Number: 1513-0067.

Type of Review: Revision of a currently approved collection.

Title: Wholesale Alcohol Dealer Recordkeeping Requirement Variance Requests and Approvals (TTB REC 5170/6).

Abstract: Under the authority of the Internal Revenue Code at 26 U.S.C. 5121, the TTB regulations in 27 CFR part 31 require wholesale dealers to keep records of the receipt and disposition of distilled spirits. As authorized at 27 CFR 31.159, wholesale dealers may submit letterhead applications to the appropriate TTB officer for approval of variations in the type and format of such records, and, as authorized at 27 CFR 31.172, for variations in the place of retention for those records. TTB review of these variance applications is necessary in order to determine that the variance would not unduly hinder the effective administration of 27 CFR part 31, jeopardize the revenue, or be contrary to any provisions of law.

Estimated Total Annual Burden Hours: 5.

OMB Number: 1513-0082.

Type of Review: Revision of a currently approved collection.

Title: Alternate Methods or Procedures and Emergency Variations from Requirements for Exports of Liquors (TTB REC 5170/7).

Abstract: Under the TTB regulations in 27 CFR part 28, exporters of alcohol may file applications requesting TTB approval of alternate methods or procedures and emergency variations from the requirements of that part. TTB uses such applications to determine if the requested method, procedure, or emergency variation will protect the revenue, is not contrary to law, and will not pose a burden to TTB in administering part 28, while allowing exporters the maximum operational flexibility.

Estimated Total Annual Burden Hours: 138.

OMB Number: 1513-0097.

Type of Review: Extension of a currently approved collection.

Title: Notices Relating to Payment of Firearms and Ammunition Excise Tax by Electronic Fund Transfer.

Abstract: TTB collects Federal excise taxes on the sale or use of firearms and ammunition by firearms or ammunition manufacturers, importers, and producers, and taxpayers may remit their excise tax payments by electronic funds transfer (EFT), as authorized under 26 U.S.C. 6302.

Taxpayers who elect to pay these taxes by EFT must furnish a written notice to TTB when they elect to use, or discontinue use of, EFT. TTB uses this information to anticipate and monitor taxpayer methods of payment and to ensure that taxes are remitted in the appropriate form, as chosen by the taxpayer.

Estimated Total Annual Burden Hours: 1.

OMB Number: 1513-0100.

Type of Review: Extension of a currently approved collection.

Title: Applications, Notices, and Relative to Importation and Exportation of Distilled Spirits, Wine, and Beer, Including Puerto Rico and Virgin Islands.

Abstract: Distilled spirits, industrial alcohol, beer and wine are taxed when imported into the United States, but the Federal excise taxes collected on these commodities brought into the United States from Puerto Rico and the U.S. Virgin Islands are largely returned to their respective governments. Exports are generally tax free. The documents required under this information collection ensure that the proper taxes are collected and returned according to law.

Estimated Total Annual Burden Hours: 180.

OMB Number: 1513-0104.

Type of Review: Extension of a currently approved collection.

Title: Information Collected in Support of Small Producer's Wine Tax Credit (TTB REC 5120/11).

Abstract: Under 26 U.S.C. 5041(c), certain small wine producers are eligible for a tax credit which may be taken to reduce the Federal excise tax they pay on wines removed from their premises. In addition, small producers can transfer their tax credit to bonded warehouses, which store their wine and ship it on their instructions. Under TTB regulations, the transferee uses information provided by the small producer to take the appropriate credit on behalf of the small producer, and the producer will use the information to monitor its own tax payments to ensure it does not exceed the authorized annual credit. The information is used by taxpayers in preparing their returns and by TTB to verify tax computation.

Estimated Total Annual Burden Hours: 2,800.

Brenda Simms

Treasury PRA Clearance Officer

BILLING CODE 4810-31

[FR Doc. 2016-07426 Filed: 3/31/2016 8:45 am; Publication Date: 4/1/2016]